

comply with complex and confusing depreciation rules. Accordingly, this provision encourages stable investment in new equipment that will contribute to continued productivity and growth in the business community.

Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There begin no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 2822

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE; TABLE OF CONTENTS.

This Act may be cited as the “Small Business Expensing Permanency Act”.

SEC. 2. PERMANENT INCREASE IN LIMITATIONS ON EXPENSING OF CERTAIN DEPRECIABLE BUSINESS ASSETS.

(a) IN GENERAL.—Subsection (b) of section 179 of the Internal Revenue Code of 1986 (relating to limitations) is amended—

(1) by striking “\$25,000” and all that follows in paragraph (1) and inserting “\$250,000.”,

(2) by striking “\$200,000” and all that follows in paragraph (2) and inserting “\$800,000.”,

(3) by striking “after 2007 and before 2011, the \$120,000 and \$500,000” in paragraph (5)(A) and inserting “after 2009, the \$250,000 and the \$800,000.”,

(4) by striking “2006” in paragraph (5)(A)(i) and inserting “2008”; and

(5) by striking paragraph (7).

(b) PERMANENT EXPENSING OF COMPUTER SOFTWARE.—Section 179(d)(1)(A)(ii) of the Internal Revenue Code of 1986 (defining section 179 property) is amended by striking “and before 2011”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 365—RECOGNIZING THE 50TH ANNIVERSARY OF THE SIGNING OF THE ANTARCTIC TREATY

Mr. DURBIN submitted the following resolution; which was considered and agreed to:

S. RES. 365

Whereas the Antarctic Treaty was signed by 12 nations in Washington, DC, on December 1, 1959, “with the interests of science and the progress of all mankind”;

Whereas the Antarctic Treaty was established to continue and develop international “cooperation on the basis of freedom of scientific investigation in Antarctica as applied during the International Geophysical Year”;

Whereas the Antarctic Treaty came into force on June 23, 1961, after its unanimous ratification by the seven countries (Argentina, Australia, Chile, France, New Zealand, Norway, and the United Kingdom) with territorial claims in the region and five other countries (Belgium, Japan, South Africa, the Soviet Union, and the United States), which had collaborated in Antarctic research activities during the International Geophysical Year from July 1, 1957, through December 31, 1958;

Whereas the Antarctic Treaty now has 47 nations as signatories that together represent nearly 90 percent of humanity;

Whereas Article IV of the Antarctic Treaty states that “no acts or activities taking place while the present Treaty is in force shall constitute a basis for asserting, supporting or denying a claim to territorial sovereignty in Antarctica”;

Whereas the 14 articles of the Antarctic Treaty have provided a lasting foundation for maintaining the region south of 60 degrees south latitude, nearly 10 percent of the Earth’s surface, “for peaceful purposes only”;

Whereas the Antarctic Treaty prohibits “any measure of a military nature”;

Whereas the Antarctic Treaty has promoted international nuclear cooperation by prohibiting “any nuclear explosions in Antarctica and the disposal there of radioactive waste material”;

Whereas the Antarctic Treaty provides a framework for the signatories to continue to meet “for the purpose of exchanging information, consulting together on matters of common interest pertaining to Antarctica, and formulating and considering, and recommending to their Governments, measures in furtherance of the principles and objectives of the Treaty”;

Whereas common interests among the Antarctic Treaty nations facilitated the development and ratification of the Convention on the Conservation of Antarctic Marine Living Resources;

Whereas the international cooperation represented by the Antarctic Treaty offers humankind a precedent for the peaceful governance of international spaces;

Whereas in celebration of the 50th anniversary of the International Geophysical Year, the Antarctic Treaty Parties in their Edinburgh Declaration recognized the current International Polar Year for its contributions to science worldwide and to international cooperation; and

Whereas the International Polar Year program has endorsed the Antarctic Treaty Summit that will convene in Washington, DC, at the Smithsonian Institution on the 50th anniversary of the Antarctic Treaty: Now, therefore, be it

Resolved, That the Senate—

(1) recognizes that the Antarctic Treaty has greatly contributed to science and science cooperation worldwide and successfully ensured the “use of Antarctica for peaceful purposes only and the continuance of international harmony” for the past half century; and

(2) encourages international and interdisciplinary collaboration in the Antarctic Treaty Summit to identify lessons from 50 years of international cooperation under the Antarctic Treaty that have legacy value for humankind.

AMENDMENTS SUBMITTED AND PROPOSED

SA 2792. Mr. KAUFMAN (for himself, Mr. LEAHY, Mr. SPECTER, Mr. KOHL, Mr. SCHUMER, and Ms. KLOBUCHAR) submitted an amendment intended to be proposed to amendment SA 2786 proposed by Mr. REID (for himself, Mr. BAUCUS, Mr. DODD, and Mr. HARKIN) to the bill H.R. 3590, to amend the Internal Revenue Code of 1986 to modify the first-time homebuyers credit in the case of members of the Armed Forces and certain other Federal employees, and for other purposes; which was ordered to lie on the table.

SA 2793. Mr. DORGAN (for himself, Ms. SNOWE, Mr. GRASSLEY, Mr. MCCAIN, Ms. STABENOW, Ms. KLOBUCHAR, Mr. BROWN, Mrs. SHAHEEN, Mr. VITTER, Mr. KOHL, Mr. LEAHY, Mr. FEINGOLD, and Mr. NELSON, of Florida) submitted an amendment intended to be proposed to amendment SA 2786 proposed by Mr.

REID (for himself, Mr. BAUCUS, Mr. DODD, and Mr. HARKIN) to the bill H.R. 3590, supra; which was ordered to lie on the table.

SA 2794. Mr. LEAHY submitted an amendment intended to be proposed to amendment SA 2786 proposed by Mr. REID (for himself, Mr. BAUCUS, Mr. DODD, and Mr. HARKIN) to the bill H.R. 3590, supra; which was ordered to lie on the table.

SA 2795. Mr. LEAHY (for himself, Mr. REID, Mr. KERRY, Mr. ROCKEFELLER, Mr. LIEBERMAN, Mrs. FEINSTEIN, Mr. FEINGOLD, Mr. WYDEN, Mr. SCHUMER, Ms. CANTWELL, Mr. LAUTENBERG, Mrs. MCCASKILL, Mr. WHITEHOUSE, Mr. BURRIS, Mr. KAUFMAN, Mr. BENNET, and Mr. FRANKEN) submitted an amendment intended to be proposed to amendment SA 2786 proposed by Mr. REID (for himself, Mr. BAUCUS, Mr. DODD, and Mr. HARKIN) to the bill H.R. 3590, supra; which was ordered to lie on the table.

SA 2796. Mr. DURBIN (for Mr. WYDEN) proposed an amendment to the resolution S. Res. 71, condemning the Government of Iran for its state-sponsored persecution of the Baha’i minority in Iran and its continued violation of the International Covenants on Human Rights.

SA 2797. Mr. DURBIN (for Mr. WYDEN) proposed an amendment to the resolution S. Res. 71, supra.

TEXT OF AMENDMENTS

SA 2792. Mr. KAUFMAN (for himself, Mr. LEAHY, Mr. SPECTER, Mr. KOHL, Mr. SCHUMER, and Ms. KLOBUCHAR) submitted an amendment intended to be proposed to amendment SA 2786 proposed by Mr. REID (for himself, Mr. BAUCUS, Mr. DODD, and Mr. HARKIN) to the bill H.R. 3590, to amend the Internal Revenue Code of 1986 to modify the first-time homebuyers credit in the case of members of the Armed Forces and certain other Federal employees, and for other purposes; which was ordered to lie on the table; as follows:

On page 1738, between lines 3 and 4, insert the following:

(3) OTHER ENHANCEMENTS RELATING TO HEALTH CARE FRAUD.—

(A) FRAUD SENTENCING GUIDELINES.—

(i) DEFINITION.—In this subparagraph, the term “Federal health care offense” has the meaning given that term in section 24 of title 18, United States Code, as amended by this Act.

(ii) REVIEW AND AMENDMENTS.—Pursuant to the authority under section 994 of title 28, United States Code, and in accordance with this subparagraph, the United States Sentencing Commission shall—

(I) review the Federal Sentencing Guidelines and policy statements applicable to persons convicted of Federal health care offenses;

(II) amend the Federal Sentencing Guidelines and policy statements applicable to persons convicted of Federal health care offenses involving Government health care programs to provide that the aggregate dollar amount of fraudulent bills submitted to the Government health care program shall constitute prima facie evidence of the amount of the intended loss by the defendant; and

(III) amend the Federal Sentencing Guidelines to provide—

(aa) a 2-level increase in the offense level for any defendant convicted of a Federal health care offense relating to a Government health care program which involves a loss of not less than \$1,000,000 and less than \$7,000,000;